#### REMARKS

The above amendment and these remarks are responsive to the non-final Office Action of Examiner James S. McClellan, dated 24 Mar 2004.

Claims 1-11 are in the case, none as yet allowed.

(While the Office Action Summary indicates that claims 1-9 are allowed, the Detailed Action states otherwise.) Claims 10 and 11 are newly added.

### Drawings

The Examiner has noted that reference number "46" cited in the specification, page 10, lines 6 and 14, is not shown in the drawings.

Applicants have amended the specification to remove the reference to reference number "46".

## 35 U.S.C. 103

Claims 1-9 have been rejected under 35 U.S.C. 103(a) over Cason U.S. Patent 6,681,229 in view of Thompson U.S.

Patent 6,668,253.

Cason is specifically related to a relational database backend. While it does mention the use of accounting validation, the present invention goes into the detail of how that is done.

Pursuant to 35 U.S.C. 103(c), Applicants request that the Cason reference be withdrawn from consideration.

Thompson is related to data cleansing for reporting in a data warehouse, and do not teach Applicants' claims, which are all directed to the synchronization of ledger accounts between a back-end procurement system and a front-end requisition system, and doing this on behalf of a large number of customer companies.

# Statement Regarding Common Ownership

Cason U.S. Patent 6,681,229 B1 and the present application S/N 09/815,317 were, at the time when the invention in the present application was made, owned by or subject to an obligation to assign to International Business

Machines Corporation, Armonk, New York.

35 U.S.C. 103(c) states:

(c) Subject matter developed by another person, which qualifies as prior art only under one or more of subsections (e), (f), and (g) of section 102 of this title, shall not preclude patentability under this section where the subject matter and the claimed invention were, at the time the invention was made, owned by the same person or subject to an obligation of assignment to the same person.

Applicants assume that the Cason reference is asserted as a reference pursuant to 35 U.S.C. 102(e), and that the above section from 35 U.S.C. 103(c) applies.

Cason U.S. Patent 6,681,229 B1 is referenced in the present application at Page 2, line 1.

#### SUMMARY AND CONCLUSION

Applicants urge that the above amendments be entered and the case passed to issue with claims 1-11.

The Application is believed to be in condition for allowance and such action by the Examiner is urged. Should differences remain, however, which do not place one/more of the remaining claims in condition for allowance, the Examiner is requested to phone the undersigned at the number provided below for the purpose of providing constructive assistance and suggestions in accordance with M.P.E.P. Sections 707.02(j) and 707.03 in order that allowable claims can be presented, thereby placing the Application in condition for allowance without further proceedings being necessary.

Sincerely,

T. R. Kane, et al.

Ву

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Date:

23 June 2004

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